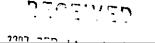
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FILE NO. 82-3911

VAL-094-07

September 4, 2007

SUPPL

Messrs.

U.S. Securities and Exchange Commission Office of International Corporate Finance 100 F Street, NE Washington, D.C. 20549 U.S.A.

Attention:

Mailstop: Room 3628

Rule 12g3-2(b) Exemptions

Re.:

Information furnished pursuant to Rule 12g3-2(b)

under the Securities Exchange Act of 1934.

Dear Sirs,

We refer to the Rule Amendment approved by you in June 2007 permitting a non-U.S. company that currently maintains a Rule 12g3-2(b) exemption from reporting obligations under U.S. Securities Exchange Act of 1934, upon application to the SEC, to publish in English its required home-country documents on its website.

According to the above, we applicate for amendment to the existing Rule 12g3-2(b) exemption for purposes of future electronic publication of the required disclosure documents; therefore, we provide you our website address:

www.cementoslima.com.pe

Very truly yours

Irma Mavila

Head of the Securities Department

c.c.: The Bank of New York

FILE: SEC

PROCESSED

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